

EXHIBIT A

Amendment #1



Amendment #1 to Statement of Work

This amendment, dated and effective February 3, 2023 (this “Amendment”) amends the Statement of Work, dated November 28th, 2022 (the “Original SOW” and as modified by this Amendment, the “SOW”), between Ernst & Young LLP (“EY”) and West Realm Shires Inc. (“Client”) related to the cases pending before the United States Bankruptcy Court for the District of Delaware. Capitalized terms used, but not otherwise defined, in this Amendment shall have the respective meanings ascribed to them in the Original SOW and identical terms defined in this Amendment and in the Original SOW shall have the respective meanings ascribed to them herein. The Original SOW was executed pursuant to the agreement, dated November 28, 2022 between EY and West Realm Shires Inc. (the “Agreement”).

Except as modified by this Amendment, all terms and conditions of the Original SOW shall continue in full force and effect and be unaffected by this Amendment.

Client and EY agree to the following amendments to the Original SOW:

Scope

In addition to the services set out in the Original SOW, we shall perform the following additional services (such additional services, together with the services described in the Original SOW, the “Services”):

Accounting, Compliance and Reporting (ACR) – Global Bookkeeping Services

EY shall provide the Global Bookkeeping Services as described in Attachment A. Such Services may be modified from time to time by EY and Client’s mutual written consent.

EY shall provide the Services as described in Attachment A in accordance with applicable local accounting principles, with all reasonably related tasks for non-US entities included in Appendix 1 of Original SOW.

The criteria and accounting policies to be followed in each country for accounting, tax and related matters are the exclusive responsibility of Client. The fact that EY prepares Client’s accounting information as described in Attachment A does not signify that EY expresses any opinion on the financial position or results of the non-US entities included in Appendix 1 of Original SOW. EY will not make any payments or disbursements on behalf of Client as part of these Services and will not serve in any form as management.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, EY will inform the appropriate level of management, in writing, of any material errors, and of any evidence or



information that comes to EY's attention during the performance of EY's procedures that fraud may have occurred. In addition, EY will report to Client any evidence or information that comes to EY's attention during the performance of EY's procedures regarding illegal acts that may have occurred.

Client is responsible for:

- The preparation and fair presentation of the accounting and reported information in accordance with the applicable financial reporting framework.
- Designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the accounting transactions and records.
- Preventing and detecting fraud.
- Identifying and ensuring that the entity complies with the laws and regulations applicable to its activities.
- Making all financial records and related information (including any required historical support) available to us.
- Providing us access to: all information of which Client management is aware that is relevant to the Services, such as records, documentation and other matters to complete the Services on a timely basis; additional information that we may request from management for purposes of the Services; and unrestricted access to persons within Client from whom we determine it necessary to perform the Services. Management's failure to do so may cause us to delay or modify our procedures, or even terminate the Services.
- Making full disclosure to us of all relevant information required to undertake our work.
- Validating the accuracy and completeness of any information provided to us by you, or by others on your behalf and acknowledging that we shall be entitled to rely on such information when performing our obligations under this engagement.
- Choosing accounting frameworks to follow.
- Defining, designing, implementing, and monitoring all accounting policies, judgements and estimates which impact the recording or disclosing of all transactions.
- Retaining responsibility for credit control, cash handling, invoices and collecting/making all payments and reimbursements to all third parties, including but not limited to employees, vendors, lenders.
- Dedicating the appropriate resources as you feel necessary with sufficient financial competence who are able to challenge and review the completeness and accuracy of the bookkeeping transactions, source data, and the final output.
- Providing written confirmation of any information or explanations given to us orally during the course of our work upon request by us.
- Safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.
- Providing us access to your general ledger system for transaction processing. It will remain the responsibility of the Client to maintain the general ledger system including any locally required configurations.



A representative of Client is required to review the outputs and the computations carefully and ensure that the output is correct and complete in all material respects.

In accordance with local variations different requirements might apply to the retention of records with regard to the Services performed by EY Entities for the Client's affiliates listed in Appendix 1 of Original SOW. Client should retain accounting records in accordance with such requirements.

US Employment Tax and Payroll Support

EY will provide US Employment Tax and Payroll Support as described below for US entities included in Appendix 1 of Original SOW.

Calendar Year 2023 Support

- Review and evaluate employment tax filings prepared by client and/ or clients payroll agents for required monthly, quarterly, and annual employment tax returns (federal, state and local) for each applicable timeframe related to calendar year 2023.
- Assist client in review of any 2023 payroll production files which will include the analysis of wages and gross-to-net tax calculation(s) by employee for final review and sign off by client representative – Kathryn Schulte.
- Assist client in review of 2023 payroll production jurisdiction invoice summary by taxing authority for final review and sign off by client representative - Kathryn Schulte.
- Assist client in the preparation of any required Amendments of Quarterly Forms 941 employment tax returns for each quarter of 2023.
- Prepare tax calendar with employment tax deposit schedule based on timing and thresholds of employment taxes for each entity and payroll vendor.
- Prepare the necessary SITW and SUI account closure forms for client review and signature at the point in time during calendar year 2023 which the Client chooses to end the obligation to file additional quarters during which there is no future payroll.

Prior Period Support

- Evaluate expenses, benefits or extra ordinary in nature benefits provided to current and/ or former employees and/ or contractors to determine tax exposure (if any).
- Assist client in the preparation of any required Forms W-2c file for prior calendar years for final review and signoff by client representative – Kathryn Schulte.
- Prepare Forms W-2c file and Form W-3c file for prior calendar years submission to the Social Security Agency ("SSA") to be reviewed by client representative Kathryn Schulte.
- Develop tracking protocol with scheduled status updates with client representative – Kathryn Schulte to review conclusions for notice responses.
- Review and log initial tax authority notice and complete thorough research to address taxing authorities' inquiries.
- Respond to address taxing authority inquiries.
- Respond to employment tax notices as needed.



- Update notice tracking mechanism and provide bi-monthly update as to status and anticipated reconciliation of issue for each inquiry.

EY will inventory and review the federal, state and local withholding tax, and state unemployment insurance tax for a detail account reconciliation and review. A summary matrix of open controversy issues and recommendations will be provided to the Client for review and determine if next steps would be handled by Client, payroll vendor or EY to support.

- As required, prepare signature ready Limited Power of Attorney forms for Client's review and approval.
- As identified and approved by Client, EY will prepare signature ready documentation to facilitate the detailed review and remediation of the controversy issue related to the applicable federal, state and local employment tax withholding accounts, and state unemployment insurance tax accounts.
- Assist Client in engaging in discussions and correspondence with the associated tax department.
- Assist Client in conducting a detailed review of the Client's historical, current, and prospective documentation or information requested by the Tax Department prior to the Client's submission back to the Department.
- Provide the Client with detailed findings and required action item steps that are presented by the state tax departments to help rectify the open controversy account issues.
- Participate in necessary information gathering session, meetings, and conference calls with the Client and/or the Tax Department(s) as is necessary.

Findings and required actions, may include, but are not limited to:

- Reconciliation of federal withholding tax payments and filings to ensure account is in good standing.
- Reconciliation of state withholding tax payments and filings to ensure account is in good standing.
- Reconciliation of local income tax withholding payments and filings to ensure account is in good standing.
- Reconciliation of federal unemployment insurance tax payments and filings to ensure account is in good standing.
- Reconciliation of state unemployment insurance tax payments and filings to ensure account is in good standing.
- If federal withholding tax credit or refund is available, detail next steps for confirmation and refund claim process.
- If state withholding tax credit or refund is available, detail next steps for confirmation and refund claim process.
- If local income tax withholding credit or refund is available, detail next steps for confirmation and refund claim process.



- If federal unemployment insurance tax credit or refund is available, detail next steps for confirmation and refund claim process.
- If state unemployment insurance tax credit or refund is available, detail next steps for confirmation and refund claim process.
- If federal withholding open tax controversy issue (i.e., amount due, levy on account, penalty abatement etc.), detail next steps for confirmation and remediation.
- If state withholding open tax controversy issue (i.e., amount due, levy on account, penalty abatement etc.), detail next steps for confirmation and remediation.
- If local income tax withholding open controversy issue (i.e., amount due, levy on account, penalty abatement etc.), detail next steps for confirmation and remediation.
- If federal unemployment insurance tax open controversy issue (i.e., amount due, levy on account, penalty abatement etc.), detail next steps for confirmation and remediation.
- If state unemployment insurance tax open controversy issue (i.e., amount due, levy on account, penalty abatement etc.), detail next steps for confirmation and remediation.

Miscellaneous Other

- Support and coordination with 1099 team and Global payroll function teams to report out on a routine basis to client representative – Kathryn Schulte.

Global Payroll Operate Services

EY will provide payroll operate services (“Payroll Operate Services”) as described in Attachment B, “Scope of Services – Global Payroll Operate Services,” in accordance with applicable local accounting principles and with the in-scope related tasks for non-US entities included in Appendix 1 of Original SOW.

In providing the Services, EY will rely on Client to provide complete, accurate and timely source-to-gross data and employee data from their human capital system of record (*i.e.*, employee management data). If at any time Client is unable to provide complete, accurate or timely data then its reliance on the deliverables, as described in Appendix 4, “Deliverables” or as otherwise set out in this SOW, should be limited accordingly.

Additionally, EY has not been engaged to perform additional work in verifying the validity and accuracy of the information nor examine the documents supporting the information provided to us. In this respect, the deliverables should not be taken as EY’s opinion on Client’s financial status and final tax liabilities agreed by the tax or social security authorities (“Local Authority” or “Local Authorities”).

At the request of Client or as may be required by the Local Authorities, the other EY Firms may transmit the local returns or other filings electronically to the Local Authorities on behalf of Client. The other EY Firms will not transmit the returns or other filings electronically to the Local Authorities without first obtaining Client’s review and approval.



Client shall maintain books and records as required by law and as is necessary to support any positions taken on any tax return or other filing included within the scope of this engagement in the event of any Local Authority examination.

With respect to the Services under this SOW, EY may meet with the Client's designated personnel to assist in performing preliminary assessments, preparing an internal plan, and recommending priorities among projects. However, the Client is responsible for all decisions in those areas. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation. We will not conduct a review to detect fraud or illegal acts. We will provide the Services under Client's direction and Client is responsible for the accuracy, completeness, and validity of the input data, data processed, and final output.

Information Reporting

EY will provide Information Reporting services as described below for entities included in Appendix 1 of Original SOW.

Forms 1099, 1042-S Tax Compliance Services for Tax Year 2022

- Client will provide to EY the Reporting Data in the mutually agreed format.
- EY will, as required, assist with the review and mapping of the Reporting Data provided by Client for recipients of the Forms. Client will review and approve data mappings.
- EY will validate Client-provided Reporting Data for consistency and communicate errors back to Client for remediation.
- EY will, as required combine the transactional Reporting Data with other required information in completing the vendor reporting templates and send the vendor reporting templates to the vendor for further processing.

Tax Examination and Notice Support

EY will provide Tax Examination and Notice Support services as described below for entities included in Appendix 1 of Original SOW.

EY will provide the following services relating to any U.S. federal, state, or other taxing authority ("Tax Authorities") examinations of Client ("Examinations"), as requested:

- Work with appropriate Client representatives with respect to specified aspects of the Examinations including representing the Client before the Tax Authorities.
- Assist the Client with issues relating to tax audit processes by Tax Authorities and the scope of such audits, including:
 - Assisting Client with responding to Tax Authorities' Information Document Requests ("IDRs") issued during the Examination(s), as well as responding tax notices that have been issued pre- and post-petition.



- Assisting Client with responding to issues raised by the Tax Authorities during Examination(s) including researching issues, developing technical responses to issues and, if necessary, drafting written responses to notices of proposed adjustment, proposed assessments or other similar notices from the Tax Authorities.
- Hold conferences with auditors.
- Assisting Client in the resolution of issues raised by the Tax Authorities during examination(s) through case manager settlement authority and alternative dispute resolution procedures. At the state level, this includes working through the audit division and appeals divisions within audit.
- Preparation or review of examination resolution documents including waivers on restrictions on assessment and acceptance of overassessments and closing agreements.
- Performing tax, interest and penalty computations.
- Tracking, cataloging and responding to all pre and post-petition liability notices at the federal, state, or other Tax Authority level. This will include notices that do not rise to the level of a field or desk audit but are more preliminary or routine in nature. EY will respond to such notices, discuss such notices with relevant state and federal authorities and seek resolution, if possible. EY will communicate with the Client if there is a need for Powers of Attorney or other information to resolve the notice.

If the Examination is unagreed and Client decides to protest its case to IRS Appeals or state appeals office, EY may prepare a protest, represent the Client and assist the Client with any factual and/or tax technical submissions to the appeals office. These services do not include representation of Client before any court should the matter advance to such legal proceedings. EY may also assist with any IRS or state penalties, notices, procedural issues, information reporting and withholding issues, and/or taxing authority account-related matters.

Shared Operating Environment

Client acknowledges that in EY's provision of the Services EY may use certain EY Materials, or other applications, software, tools, or products that operate on or in a shared infrastructure environment, locations, and/or support model, using shared or standardized platforms, technical configurations, access protocols, or sets of procedures ("***Shared Operating Protocols***") which may be in whole or part, provided by EY's third party vendors of such products ("***Shared Operating Environment(s)***"). Client acknowledges that EY's provision of Services using such Shared Operating Environments, and Client's use and access of such Shared Operating Environments (if any) will be in accordance with and subject to the applicable Shared Operating Protocols. Any specific and independent action that Client must take in order to comply with any Shared Operating Protocols (if any) will be set forth in this SOW.



Other General Provisions

All Client Information supplied to EY in connection with the Services being provided will remain the property of Client or its licensors. All regulatory filing, payroll journals, reports and other documents prepared for Client using this Client Information will be Client's property and Client will be solely responsible for retention of their copy of such documents. EY may retain copies of tax returns, reports and other documents in accordance with its document retention policy, applicable law or professional requirements.

In its performance of the Services and its obligations hereunder, EY will comply with all laws applicable to and regulating (i) EY's standard and general business operations and (ii) EY in its capacity as a provider of the types of services provided under this SOW ("EY Law(s)"). In its receipt of the Services and performance of its obligations hereunder, Client will comply with all Laws applicable to and regulating Client in its business operations, including as applicable, to the use of Deliverables and other outputs of the Services ("Client Law(s)"). EY will also comply with Client's written compliance directives that are accepted by EY prior to the Effective Date and specified as such in this SOW (and as updated in accordance with the Change Control Procedures) which describe how EY should perform the Services to comply with Laws and regulations relating to Client's business operations ("Client Compliance Directives"). If there is a Change in a Client Law, any such changes or new Compliance Directives under or in connection with this SOW (including in respect of the Services) will be implemented pursuant to the Change Control Procedures, at Client's cost and expense.

In connection with the performance of its respective rights and obligations under the Agreement and this SOW, EY and Client each will comply with all laws, rules, and regulations of any jurisdiction applicable to it from time to time concerning or relating to: (i) bribery or corruption, including, without limitation, the U.S. Foreign Corrupt Practices Act ("FCPA"); (ii) anti-money laundering, including, without limitation the Bank Secrecy Act of 1970 and the USA PATRIOT Act of 2001, and (iii) economic or financial sanctions, export controls, trade embargoes or other similar prohibitions or restrictions on activity imposed by a government authority having jurisdiction over such party, including without limitation the U.S. Office of Foreign Assets Control ("OFAC") sanctions and the U.S. Export Administration Regulations ("EAR") (collectively, "Sanctions"). Client represents that it is not, nor is it 50% or more owned or otherwise controlled by a party or parties, subject to Trade Restrictions defined as follows: (i) an individual located or ordinarily resident in or an entity legally organized in a country listed on any embargoed country list maintained by an applicable jurisdiction; (ii) listed on or covered by, or 50% or more owned or otherwise controlled by a party or parties listed on or covered by, any sanctions asset blocking list, export denial list or other prohibited transactions list, directive, rule or regulation maintained or issued by an applicable jurisdiction; (iii) engaged in activities prohibited by the export controls or sanctions laws and regulations of an applicable jurisdiction. If Client, or any agent, owner, investor, manager, partner, director, or officer of Client or any beneficiary of the Services (including, without limitation, any affiliate of Client) is or becomes subject to Trade Restrictions or any of Client's representations in this provision otherwise cease to be true at any time, then Client shall notify EY immediately in writing. Client further represents that



Client is not aware of any facts or circumstances that would cause EY, which is a U.S. person, to be in violation of any Sanctions in its performance of the Services. Client shall not use the Services to circumvent or facilitate any export control or sanctions violations, or to facilitate any transaction with any person subject to Trade Restrictions. Notwithstanding anything to the contrary in this SOW, in the event that (1) any of Client's representations in this provision cease to be true at any time for any reason (including, without limitation, any change in applicable law), (2) Client otherwise breaches any of the provisions of this provision, or (3) EY determines any Services can no longer be performed as contemplated by this SOW due to the effects of Sanctions, then in each such case EY may immediately terminate this SOW, or any particular Services, in whole or in part. EY shall use commercially reasonable efforts to notify Client of any Services that will no longer be provided as a result of any termination pursuant to this provision; provided that any failure to give any such notice shall not limit or otherwise affect the effectiveness of any such termination.

The parties hereby agree to the terms of this Amendment. No further modifications or amendments to the SOW or the Agreement shall be valid unless they have been affected in accordance with the terms of the Agreement. Except as expressly modified herein, the terms and conditions of the SOW remain unchanged and in full force and effect in accordance with their terms

In witness whereof, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

Ernst + Young LLP

AGREED:

West Realm Shires Inc., on behalf of itself and all the other debtor entities in the consolidated chapter 11 cases pending before the Bankruptcy Court under case number 22-11068 (JTD), as listed in Appendix 1 of Original SOW:

By: _____

[Signature]
John Ray III, Chief Executive Officer
2/6/2023

Date: _____

Attachments



Attachment A – Global Bookkeeping Services

The table below defines the actions, roles and responsibility of the Client and EY in the provision of the Global Bookkeeping Services to the Client. All activities not explicitly noted as EY Task in the below are out of scope.

Task Description	Client	EY
Local GAAP bookkeeping processing		
Validate and provide opening trial balances	✓	
Define the accounts plan	✓	
Define, design, approve, and implement accounting framework and policies (including but not limited to those related to accounting estimates, accruals, valuations, etc.)	✓	
Define, design, approve, implement, and monitor internal controls and their compliance	✓	
Schedule and coordinate monthly/annual closings		✓
Agree on monthly close calendar	✓	✓
Validate accuracy, completeness, readability, and appropriateness of financial information for accounting processing and provide to EY	✓	
Recording the Client's transactions based on the documentation received from Client as well as your appointed third parties, in EY's general ledger system in accordance with Client's accounting framework and Client's chosen accounting policies.		✓
Calculate accruals and record related adjustments when needed based on Client's policies and direction.		✓
Reconcile material balance sheet accounts (materiality to be confirmed with Client).		✓
Preparation of the monthly bank reconciliation.		✓
Complete the Reporting Package including standard balance sheet, profit and loss statement, general ledger, and significant findings summary		✓
Prepare journal entry upload template for recording of accounting transactions in your ledger system		✓
Review and approve all EY's deliverables	✓	
Review and approve all EY's deliverables	✓	
Validate appropriate posting of journal entries in your ledger system	✓	
Approve and arrange for signatures by local directors or other parties as needed	✓	
Coordinate, respond, and own audits, including but not limited to external financial audits, tax audits, internal control audits, and audits by local compliance regulators.	✓	



Due diligence and local statutory accounting and reporting requirements		
As part of transition and ongoing services, understand the entities' regulatory compliance and identify all currently and expected statutory accounting and related reporting requirements including but not limited to financial statements (in any frequency), financial information (e.g. ledger, balance sheet, profit and loss report, etc., statistical reports, XBRL/XML/electronic tagging, filing of any of these reports, etc.)		✓
Document the requirements, including among others, frequency in the format provided		✓



Attachment B – Global Payroll Operate Services

The table below defines the actions, roles and responsibility of the Client and EY in the provision of the Global Payroll Operate Services to the Client.

Task Description	Client	EY
1. Complete and maintain employee HR records and documentation	✓	
2. Register new joiner with Local Authorities (please see Appendix 9 “Global Addendum” for specifics per country)		✓
3. Filings or registrations with any other governmental authority or other reporting body that is not a Local Authority (“Other Local Authority” or “Other Local Authorities”) are the responsibility of Client.	✓	
4. Provide new joiner employee personal and remuneration information in required format	✓	
5. Maintain company and employee profiles in EY Tools such as payroll calculation software necessary to provide the Services;		✓
6. Maintain payroll calendar as described in Appendix 3 “Payroll Calendar”;		✓
7. Set up new joiner employee personal and remuneration information in EY Tools such as payroll software necessary to provide the Services		✓
8. Provide complete, accurate and timely periodical employee data and other payroll input data in the required format	✓	
9. Upload and confirm integrity of integration for Client employee data and other payroll input data for each payroll cycle		✓
10. Provide off-cycle employee data and other payroll input data in the required format (including fringe benefits, vacation, termination and other)	✓	
11. Provide employee termination information in required format	✓	
12. De-register leavers with government authorities (please see Appendix 9 “Global Addendum” for specifics per country)	✓	
13. Upload off-cycle Client employee data and other payroll input data in EY Tools such as the payroll software necessary to provide the Services		✓
14. Terminate employee system record		✓
15. Calculate periodic net amount of salaries to be paid to the employees, salary related tax amounts payable to the Local Authorities and other cost and payable amounts		✓
16. Calculate final salary to the leavers		✓



Task Description	Client	EY
17. Calculate off-cycle net amount of salaries to be paid to the employees, salary related tax amounts payable to the Local Authorities and other cost and payable amounts only if it is required by local legislation		✓
18. Validate completeness, accuracy and timeliness of the payroll calculation outputs		✓
19. Review and approve completeness and accuracy of the payroll calculation outputs	✓	
20. Prepare monthly, quarterly, annual and other period reports to Client management, Local Authorities and other recipients (Appendix 4 “Deliverables” and Appendix 9 “Global Addenda”)		✓
21. Approve monthly, quarterly, annual and other period reports to Client management, Local Authorities and other recipients	✓	
22. Generate employee and third-party payment bank file, and provide to Client for review, approval, and payment		✓
23. Review, approve and initiate employee payments and third-party payments	✓	
24. Prepare/oversight of digital employee experience and pay slip distribution (<i>i.e.</i> , using EY Tools such as EY Interact Payroll)		✓
25. Distribute digital pay slips to employees through EY Tools (<i>e.g.</i> , EY Interact Payroll (“EYIP”) and Payroll Command Center for administrative review) or other system if required locally / to authorized person at Client on their behalf. EY additionally can upload to Client’s portal subject to additional fees, as well as additional terms and conditions.		✓
26. Prepare monthly electronic payroll general ledger journal entry output file made available via file transfer site or EY My Docs and ready for upload to client ERP system by client		✓
27. Review, approve and upload monthly payroll general ledger journal entry to Client’s ERP system	✓	
28. Submit tax and statutory reports to the Local Authorities where permissible		✓
29. Submit tax and statutory reports to the Local Authorities where not permissible for EY to submit	✓	
30. Respond to inquiries from authorized Client personnel in relation to the Services provided, excluding any additional consulting on payroll		✓



Task Description	Client	EY
taxation, labor law or other matters that go beyond the actual payroll calculation for Client and would be considered Out-of-Scope Services		
31. Manage any communication with employees regarding HR or payroll matters		✓
32. Manage all industrial relations matters, including liaison with trade, labor or other unions	✓	
33. Close current financial period and roll over to the new financial period per payroll period		✓
34. During the Term of the SOW, retain electronic payroll calculation data per payroll period according to each country's statutory requirements; but in no event will this replace Client's statutory responsibilities to maintain such information		✓
35. Provide Client with access to EYI My Docs as set out in this SOW and any Client data, including inputs, standard payroll reports		✓
36. Ensure download and storage on Client servers of Client payroll data.	✓	
37. Archive electronic payroll calculation data per Client policies and local regulations per payroll period.	✓	